

### **Who is eligible to use the Practitioner PIN Method?**

The following taxpayers are eligible to use the Practitioner PIN Method:

- Taxpayers who are eligible to file Form 1040, 1040A, 1040EZ or 1040-SS (PR) for Tax Year 2009.
- Military personnel residing overseas with APO/FPO addresses.
- U.S. citizens and resident aliens residing in the American Possessions of the Virgin Islands, Puerto Rico, American Samoa, Guam and Northern Marianas, or with foreign country addresses.
- Taxpayers filing a Form 4868 (Extension of Time to File).

There is no age restriction on who can use the Practitioner PIN Method; everyone is eligible to use the Practitioner PIN Method.

### **What forms or supporting documents must the ERO submit with Form 8453, *U.S. Individual Income Tax Transmittal for an IRS e-file Return*?**

The following forms or supporting documentation must be attached to Form 8453, *U.S. Individual Income Tax Transmittal for an IRS e-file Return*:

- Appendix A, Statement by Taxpayer Using the Procedures in Rev. Proc. 2009-20 to Determine a Theft Loss Deduction Related to a Fraudulent Investment Arrangement
- Form 1098-C, *Contributions of Motor Vehicles, Boats, and Airplanes* (or acceptable documentation/required donor documentation)
- Form 2848, *Power of Attorney and Declaration of Representative* (or POA that states the agent is granted authority to sign the return)
- Form 3115, *Application for Change in Accounting Method*
- Form 3468, *Computation of Investment Credit* (if Historic Structure Certificate is required) attach a copy of the first page of NPS Form 10-168a, Historic Preservation Certification Application (Part 2 - Description of Rehabilitation), with an indication that it was received by the Department of the Interior or the State Historic Preservation Officer, together with proof that the building is a certified historic structure (or that such status has been requested)
- Form 4136, *Credit for Federal Tax paid on Fuels* (if certificate and/or reseller statement is required)-attach the Certificate for Bio-diesel and, if applicable, Statement of Bio-diesel Reseller or a certificate from the provider identifying the product as renewable diesel and, if applicable, a statement from the seller
- Form 5713, *International Boycott Report*
- Form 8283, *Non-Cash Charitable Contributions, Section A* (if any statement or qualified appraisal is required) or *Section B, Donated Property, and any related attachments (including any qualified appraisal or partnership Form 8283)*
- Form 8332, *Release of Claim to Exemption for Children of Divorced or Separated Parents (or certain pages from a post-1984 decree or agreement, see instructions)*
- Form 8858, *Information Return of U.S. Persons with Respect to Foreign Disregarded Entities*
- Form 8864, *Bio-diesel and Renewable Diesel Fuels Credit* attach the certificate for Bio-diesel and, if applicable, Statement of Bio-diesel Reseller or a certificate from the provider identifying the product as renewable diesel and, if applicable, a statement from the reseller
- Form 8885, *Health Coverage Tax Credit, and all required attachments*
- Schedule D-1, *Continuation Sheet for Schedule D (Form 1040)* (or a statement with the same information), if you elect not to include your transactions on the electronic short-term capital gain (loss) or long-term capital gain (loss) records

### **How long should an ERO retain and make available to the IRS the form 8453?**

A copy of the Form 8453 and supporting documents that cannot be electronically transmitted are required to be retained until the end of the calendar year.

**How does the Practitioner PIN Method benefit the ERO?**

The Practitioner PIN Method offers an additional signature option for EROs to use in preparing and transmitting Forms 1040, 1040A, 1040EZ or 1040-SS (PR) to IRS. Neither the Date of Birth nor the prior year Adjusted Gross Income amount or prior year PIN is needed to use the Practitioner PIN Method.

**Where can I find a complete list of ERO and taxpayer responsibilities when using the Practitioner PIN Method?**

Responsibilities are located on page 2 of Form 8879, "IRS e-file Signature Authorization".

**What is the purpose of Form 8879, IRS e-file Signature Authorization?**

Form 8879 is the declaration document and signature authorization for an e-filed return filed by an electronic return originator (ERO). Complete Form 8879 when the Practitioner PIN Method is used or when the taxpayer authorizes the ERO to enter or generate the taxpayer's personal identification number (PIN) on his or her e-filed individual income tax return.

**Where can I obtain a copy of Form 8879?**

Some tax preparation software includes Form 8879, IRS e-file Signature Authorization format. A copy can also be obtained from the IRS website, keyword Form 8879. A Spanish version, Form 8879-SP, is also available on the site.

**Do I mail Form 8879, *IRS e-file Signature Authorization*, to the IRS?**

Do not send Form 8879 to the IRS unless requested to do so. Retain the completed Form 8879 for 3 years from the return due date or IRS received date, whichever is later. Form 8879 may be retained electronically in accordance with the recordkeeping guidelines in Rev. Proc. 97-22, which is on page 9 of Internal Revenue Bulletin 1997-13 at

**Are all taxpayers who file electronically required to pay any balance due electronically?**

No. Taxpayers who prefer to pay by check or money order should file Form 1040-V, *Payment Voucher*. Form 8879, *IRS e-file Signature Authorization*, can not be used to transmit any payments.

**Can the taxpayer use the same PIN next year?**

Yes, or they may choose a new PIN.

**Can two taxpayers select and use the same PIN to sign their return?**

It is acceptable for two taxpayers to choose the same five digit PIN. The taxpayer's personal information provided to the IRS is used to verify the taxpayer's identity.

**Do both taxpayers filing a joint return need a PIN?**

Yes, each taxpayer must sign using a PIN.

**Can the taxpayer electronically file a joint return if the spouse is unable to sign because he or she is serving in a combat zone or a hazardous duty area, and the taxpayer does not have a power of attorney or other statement?**

If your spouse is unable to sign the return because he or she is serving in a combat zone (such as the Persian Gulf Area, Yugoslavia, or Afghanistan), and you do not have a power of attorney or other statement, you can sign for your spouse. Attach a signed statement to your return that explains that your spouse is serving in a combat

zone. For more information on special tax rules for persons who are serving in a combat zone, or who are in missing status as a result of serving in a combat zone, see Publication 3, Armed Forces' Tax Guide.

### **How do I know the IRS received the taxpayer's PIN?**

When you receive your Acknowledgement Record, all accepted returns will have the PIN Presence Indicator. One of the following values will be returned:

- "1" = Practitioner PIN
- "2" = Self-Select PIN by Practitioner Used
- "3" = Self-Select PIN by Online Used
- "4" = State Only. No PIN
- "Blank" = Return Rejected with PIN

### **What is an EROEFIN/PIN?**

The ERO PIN is the ERO's electronic signature. For consistency, each ERO is encouraged to use the same 11 numbers for their PIN on all returns for this filing season. The first 6 positions of your ERO PIN must be your EFIN and it must match the EFIN in the DCN. You may select any 5 digits, except all zeros, for the next five positions.

### **Where can I find the Error Reject Codes for the Practitioner PIN Method?**

The Error Reject Codes can be found in the [Publication 1346](#) "Electronic Return File Specification and Record Layouts for Individual Income Tax Returns for TY 2009, Part I, Section 13".

### **If my client uses the Practitioner PIN Method to sign their return, how is an election for certain tax treatment, status, exception or exemption based on an instruction for the tax form or in a related tax publication submitted?**

If your client uses the Practitioner PIN Method to sign their return, and is making an election for certain tax treatment, status, exception or exemption based on an instruction for the tax form or in a related tax publication, an Election Explanation Record (ELC) must be used if there is no official form designed for the election. Your tax software, however, must support the Election Explanation Record. Practitioners should not attach a copy of the election to the Form 8453, U.S. Individual Income Tax Transmittal for an IRS *e-file* Return.

### **Can the taxpayer verbally provide their PIN to be entered in the electronic record?**

Yes, a taxpayer can provide their PIN verbally. However, you must receive a completed Form 8879, *IRS e-file Signature Authorization*, from the taxpayer before you submit the return.

### **Is it acceptable for the ERO to choose the same PIN for multiple clients?**

Yes, it is acceptable to assign the same PIN for multiple clients.

### **What is the EROs responsibility in using form 8879 when the taxpayer has completed their return and just want it transmitted?**

As an ERO, your responsibility is to complete Form 8879 based on the return information you received from the taxpayer. You are required to generate or enter the header information, the five tax return line items in Part I, and the ERO firm name in Part II. You may also system generate or manually assign the taxpayer PIN in Part II.

### **Can Form 8879 be used to request an extension of time to file?**

No. Form 8878, IRS e-file Signature Authorization for Form 4868 or Form 2350, must be completed.

**Why is form 8878 needed for form 4868 filers if there is no signature requirement on Form 4868?**

A form 8878 is required by form 4868 filers when they need to make an Electronic Funds Withdrawal and they want to authorize the ERO to enter the taxpayer's PIN. Form 8878 is not required for form 4868 when there is no Electronic Funds Withdrawal.

**Can a preparer enter the taxpayer's PIN on an Application for Extension of Time to File?**

Yes. Form 8878, IRS e-file Signature Authorization for Application for Form 4868 and Form 2350, is available for taxpayers to authorize the ERO to input their PIN on forms 4868 or 2350. A copy can be obtained from IRS website, keyword 8878. A Spanish version, form 8879-SP, is also available on the website.

NOTE: The Practitioner PIN Method can not be used when filing form 2350.

**What should I do if my client is unable to return to my office to input his/her PIN on an Application for an Extension of Time to File?**

Your client may authorize you to input his/her PIN by completing form 8878. Provide this form to the taxpayer along with a copy of the extension of time to file application for their review. It is not necessary for both taxpayers e-filing a joint extension application to authorize the ERO to enter their taxpayer PIN. See additional instructions on form 8878.